

रजिस्टर्ड नं० पी० ६७



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, ६ अप्रैल, १९६९/१६ चैत्र, १८११

**GOVERNMENT OF HIMACHAL PRADESH**

**VIDHAN SABHA SECRETARIAT**

**NOTIFICATION**

*Simla-4, the 3rd April, 1969*

No. 1-17/69-V.S.—In pursuance of Rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative

Assembly, 1964, the following four Bills as introduced in the Legislative Assembly on the 3rd April, 1969 are hereby published in the Himachal Pradesh Government Gazette:—

1. The Himachal Pradesh Surcharge on Forest Produce Purchases Bill, 1969 (Bill No. 16 of 1969)
2. The Himachal Pradesh Tolls Bill, 1969 (Bill No. 17 of 1969);
3. The Himachal Pradesh Tax on Income from Agriculture Produce Bill, 1969 (Bill No. 18 of 1969);
4. The Himachal Pradesh Passengers and Goods Taxation (Amendment) Bill, 1969 (Bill No. 20 of 1969).

SURENDRA NATH,  
*Under Secretary.*

Bill No. 16 of 1969

# HIMACHAL PRADESH SURCHARGE ON PURCHASE OF FOREST PRODUCE BILL, 1969

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

## A BILL

*to provide for the levy and collection of a surcharge on purchase of forest produce.*

BE it enacted by the Legislative Assembly of the Union territory of Himachal Pradesh in the Twentieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Surcharge on Purchase of Forest Produce Act, 1969.

(2) It extends to the whole of Himachal Pradesh.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint in this behalf.

Short title,  
extent and  
commence-  
ment.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

(1) "Assessing authority" means any person authorised by the State Government to make any assessment under this Act;

(2) "Appellate authority" means any person authorised by the State Government to decide the appeals to be made under section 8 of this Act;

(3) "Forest produce" means a forest produce as defined in section 2(4) read with sub-sections (6) and (7) of section 2 of the Indian Forest Act, 1927;

(4) "Prescribed" means prescribed by rules made under this Act;

(5) "Purchase" with all its grammatical variations and cognate expressions means the acquisition of forest produce for cash or deferred payment or for other valuable consideration;

*Explanation.*—Purchase of forest produce on instalment system of payment shall, notwithstanding that the seller retains a title to forest produce as security for payment of the purchase money, be deemed to be a purchase;

(6) "Purchaser" means a person who purchases or agrees to purchase forest produce or any legal representative or successor-in-interest of such person;

(7) "Purchase money" means the amount of valuable consideration paid or payable by a person for the purchase of any forest produce; and

(8) "Schedule" means the schedule appended to this Act.

3. (1) There shall be levied and paid to the State Government by the purchaser a surcharge on all purchases of such forest produce as may from time to time be included in the schedule and at such rates not exceeding 10% of the purchase money, as may be notified in this behalf.

Rate of  
surcharge.

(2) The State Government, after giving by notification not less than 30 days notice of its intention so to do, may, by notification, add to or delete from the schedule any item of forest produce and may fix, increase or decrease the percentage of surcharge as given in column 3 of the schedule and thereupon the schedule shall be deemed to have been amended accordingly.

## Exemption.

4. The provisions of this Act shall not apply to purchases below Rs. 1,000:

Provided that the total purchases of forest produce made by a purchaser in any calendar year do not exceed Rs. 1,000.

## Mode of payment and collection.

5. The surcharge shall be paid to and collected by the Forest Department in case of purchases made from the Forest Department as well as in all other purchases of the forest produce.

## Submission of information and procedure for levy and collection of surcharge from purchasers of non-Government forest produce.

6. (1) Every purchaser of forest produce, which has not been purchased from the Forest Department, shall within 15 days from the date of purchase, furnish information of the purchase made by him to the assessing authority.

(2) If a purchaser fails to furnish the information required under sub-section (1) or furnishes information which is wrong in material particulars, the assessing authority shall make assessment of the surcharge to the best of his judgement.

(3) The assessing authority shall intimate to the purchaser the surcharge assessed directing him to deposit the same within 15 days of the receipt of the notice of demand. The purchaser may either deposit the surcharge assessed and/or may file objections in writing along with all the documentary evidence in support of his objections within 15 days of the receipt of the notice of demand to the assessing authority.

(4) The assessing authority shall consider the objections received under sub-section (3) and pass order after recording his reasons.

## Levy and collection of surcharge from purchasers of Government forest produce.

7. The assessing authority shall intimate to the purchaser of Government forest produce the surcharge assessed directing him to deposit the same within 15 days of the receipt of the notice of demand and the surcharge shall be deposited by the purchaser within this period.

## Appeal

8. Any purchaser aggrieved by an order of the assessing authority passed under sub-section (4) of section 6 or assessment made under section 7 may within a period of 30 days from the date of such order or assessment, appeal to the appellate authority whose decision subject to the provisions of section 9 shall be final.

## Power of revision by Chief Conservator of Forests.

9. The Chief Conservator of Forests may, either of his own motion or on application by a purchaser made within 30 days from the date of the order, call for and examine the record of the proceedings in which any order was passed, and on receipt of the record may make such enquiry or cause such enquiry to be made, as he considers necessary and subject to the provisions of this Act, may pass such order thereon as he thinks fit:

Provided that he shall not revise any order under this section where an appeal against the order of assessing authority is pending before the appellate authority, or where if such appeal lies, the time within which it may be filed has not expired.

## Refund of excess paid surcharge.

10. If the assessing authority or the appellate authority or the Chief Conservator of Forests is satisfied that the surcharge paid by the purchaser exceeds the amount to which he has been assessed under this Act, he shall cause a refund to be made of any amount in the manner prescribed.

## Bar of jurisdiction of civil courts.

11. No civil court shall have any jurisdiction to entertain or decide any question relating to matters falling under this Act or the rules made thereunder.

12. (1) No suit, prosecution or other legal proceedings shall lie against any person in respect of anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

Bar to legal proceedings.

(2) No suit or other legal proceedings shall lie against the State Government for damage caused by anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

13. (1) No forest produce shall be removed unless the surcharge money has been paid.

Removal of forest produce.

(2) The provisions of section 41 of Indian Forest Act, 1927 and of the rules framed thereunder and which may be framed from time to time shall govern the removal and transport of forest produce either by land or by water.

14. Any person contravening any provisions of this Act or rules made thereunder shall be punishable with imprisonment for a term which may extend to six months or fine which may extend to Rs. 1,000 or both.

Penalties.

15. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence under this Act or from being liable under such other law to any higher punishment or penalty than that provided by this Act:

Operation of other laws not barred.

Provided that no person shall be punished twice for the same offence.

16. All moneys payable to the State Government under this Act or under any rule made thereunder may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land revenue.

Recovery of money due to Government.

17. No sales tax shall be charged under Himachal Pradesh General Sales Tax Act, 1968 on the forest produce on the purchase of which a surcharge is payable under this Act.

No sales tax payable on forest produce on which surcharge is leviable.

18. The Government, if satisfied that it is necessary or expedient so to do in the interest of forest based industries, may exempt any industry already established or to be established within the territory of this Pradesh from the payment of surcharge leviable under this Act.

Power to exempt.

19. (1) The Government may, by notification, make rules consistent with this Act to carry out the provisions of this Act.

Power to make rules.

(2) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of not less than 15 days which may be comprised in one session or in two or more successive sessions and if before the expiry of the session in which it is so laid or the sessions aforesaid, the Assembly makes any modification in the rule or decides that the rule should not be made the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

## THE SCHEDULE

(See section 3)

Sl. No.	Forest Produce	Rate of surcharge expressed as a percentage of purchase money
1.	Trees of all species	6%
2.	Timber of all species	6%
3.	Dioscorea	6%

16 of 1927

24 of 1968

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STATEMENT OF OBJECTS AND REASONS

Himachal Pradesh is a deficit territory and needs more money for speedy execution of its various development programmes. It is, therefore, necessary that all possible sources of revenue be tapped to augment the finances. This Bill is designed to levy a surcharge on all purchases of such forest produce in Himachal Pradesh as may from time to time be included in the Schedule and at such rates not exceeding 10% of the purchase money, as may be notified in this behalf. In the beginning the rates will be those as mentioned in column 3 of the Schedule.

PADAM DEV,  
*Forest Minister.*

SIMLA:  
The 3rd April, 1969.

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FINANCIAL MEMORANDUM

An annual income of about rupees fourteen lacs is likely to accrue to the Government from the surcharge to be levied under clause 3 of the Bill. There will, however, be no expenditure involved as the implementation of the provisions of the Bill is proposed to be got done through the existing staff of the Forest Department.

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MEMORANDUM ON DELEGATED LEGISLATION

Clause 19 of the Bill empowers the Government to make rules consistent with the Act to carry out the provisions of the Act. Further clause 3 empowers the State Government to amend the Schedule by adding to or deleting from it any item of forest produce or by increasing (upto 10% of the purchase money) or decreasing the percentage of surcharge as given in column 3 thereof. The proposed delegation is normal in character.

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RECOMMENDATIONS OF THE ADMINISTRATOR UNDER  
SECTION 23 OF THE GOVERNMENT OF UNION TERRITORIES  
ACT, 1963

[Forest Department File No. 3-11/69-SF(B)]

The Administrator having been informed of the subject-matter of the Himachal Pradesh Surcharge on Purchase of Forest Produce Bill, 1969, recommends under section 23 of the Government of Union Territories Act, 1963, the introduction of the Bill in the Legislative Assembly.

## THE HIMACHAL PRADESH TOLLS BILL, 1969

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

### BILL

*to provide for the levy and collection of tolls upon public roads in Himachal Pradesh.*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twentieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Tolls Act, 1969.
- (2) It shall extend to the whole of Himachal Pradesh.
- (3) It shall come into force at once.

Short title,  
extent and  
commence-  
ment.

2. (1) The State Government may from time to time prescribe, annul or alter rates of tolls to be levied upon any road which has been, or shall hereafter be, made, maintained or repaired at the expense of the Government or from funds levied under the authority and subject to the general control of the State Government and may place the collection of such tolls under such management as may appear to it proper; and all persons employed in the management of collection of such tolls shall be liable to the same responsibilities as would belong to them if employed in the collection of the land revenue.

Power to  
cause levy  
of tolls on  
roads with  
certain  
rates and to  
appoint toll  
collectors  
and their  
responsibi-  
lities.

(2) The rates prescribed to be levied under this Act shall be the rates mentioned in Schedule I annexed to this Act. The rates shall continue to be levied till they are annulled or altered in accordance with the provisions of this section.

(3) The power to annul or alter the rates vested in the State Government under the foregoing provisions of this section may be exercised from time to time after previous publication in the Official Gazette. The amendment or alteration shall take effect from such date not being less than one month from the date of publication, as may be specified in this behalf. The amendment and alteration shall have the same force and effect as if they had been contained in Schedule I. Such amendment/alteration shall, as soon as may be after it is made, be placed before the Legislative Assembly.

(4) The person under whose management the tolls are levied shall levy the tolls prescribed and shall be held to have been appointed for collection of tolls under the provisions of this Act.

(5) All persons appointed under this section shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860.

45 of 1860

3. The State Government may establish toll gates or stations at places specified in Schedule II annexed to this Act and at such other places as may, from time to time, be notified by the State Government in this behalf.

Toll gates  
or toll  
stations.

4. A table of the tolls authorised to be taken at any toll gate or station shall be put up in a conspicuous place near such gate or station legibly written or printed in Hindi and English words and figures, to which shall be annexed, written or printed in like manner, a statement of the penalties for refusing to pay the tolls and for taking unlawfully any toll.

Exhibition  
of table of  
tolls, and  
statement  
of penalties.



Exemption  
from pay-  
ment of  
tolls.

5. (1) The State Government may from time to time define and grant exemptions from payment of tolls under this Act.

(2) The exemptions, its alterations or amendments shall take effect from such date as may be specified in this behalf under a notification published in the Official Gazette.

Assistance  
to toll col-  
lectors by  
police offi-  
cers.

6. All police officers shall be bound to assist the toll collectors, when required, in the execution of this Act; and, for that purpose, shall have the same powers which they have in the exercise of their ordinary police duties.

Procedure  
in case of  
non-pay-  
ment of  
tolls.

7. In case of non-payment of any such toll on demand, the persons appointed to collect the same may, in the first instance, seize any of the goods or any part of burden or load of sufficient value to defray the toll and sell the same. In the event of the said goods being insufficient for the payment of the toll, the toll collector may detain the carriage on which the toll is chargeable for such period not exceeding 24 hours, till the payment is made. If any toll and the cost arising from such seizure remain undischarged for 24 hours, exclusive of Sunday or any closed holiday, the case may be brought before the nearest Magistrate within the local limits of whose jurisdiction the toll gate or station lies. The Magistrate shall thereupon proceed to enforce payment of the amount in like manner as if the amount had been a fine inflicted by himself.

Offences  
and penal-  
ties.

8. (1) Wh ever—

(a) attempts to cross the toll gate or station without complying with the provisions of this Act or the rules made thereunder; or

(b) tranships, abets or attempts the transshipment of goods from the carriage on which the toll is chargeable, at a higher rate to a carriage on which the toll is chargeable at a lower rate or *vice-versa* or whoever adopts any device to evade payment of toll at a toll gate or station; or

(c) intentionally obstructs any toll collector or any other person duly employed in the collection of tolls, in the discharge of his duties imposed by or under this Act or the rules framed thereunder; or

(d) is guilty of any act or intentional omission of the provisions of this Act or contravenes any other provisions of this Act or the rules made thereunder, or any order or direction made under any such provision or rule;

shall be liable, on conviction by a Magistrate, to imprisonment not exceeding 6 months or to fine not exceeding Rs. 1,000, or to both.

(2) Whoever having been previously convicted of an offence under this Act is again convicted of an offence punishable under this Act, shall be liable for every such subsequent offence to punishment not exceeding double the punishment provided therefor by this Act.

(3) No Magistrate shall take cognizance of any of the offences referred to in this section, except on a complaint, in writing, made by the toll collector or person deputed to collect toll or deputed to assist the toll collector, or any other officer of the Taxation Department not below the rank of the Taxation Inspector.

Penalty on  
unauthori-  
sed person  
demanding  
tolls and  
for illegal  
demand.

9. Every person other than the person appointed to collect the tolls under this Act who shall levy or demand any toll on any public road and also every person who shall unlawfully or extortionately demand or take any other or higher toll than the lawful toll or under colour of this Act seize or sell any property knowing such seizure or sale to be unlawful or in any manner unlawfully extort money or any valuable thing from any person under colour of



this Act, shall be liable on conviction before a Magistrate to imprisonment for any term not exceeding 6 months or to fine not exceeding Rs. 500 any part of which fine may be awarded by the Magistrate to the person aggrieved.

10. If any toll collector or other person employed for the collection of toll practices or attempts to practise any fraud for the purpose of injuring the toll revenue or abets or connives at any such fraud, or if any such toll collector or person is guilty of a wilful breach of any of the provisions of this Act or the rules made thereunder, or any order or direction made under any such provision or rule, he shall be liable, on conviction by a Magistrate, to imprisonment for any term not exceeding 2 years or to a fine not exceeding Rs. 1,000 or to both.

Connivance at fraud or breach of duty by toll collectors.

The punishment prescribed under the provisions of this section shall be in addition to any departmental punishment which may be inflicted on the offender under the departmental punishment and appeal rules.

11. No person liable to pay tolls in respect of a carriage shall be entitled to claim any compensation from any toll collector or person deputed to collect toll for any loss or damage occurring to him at any time while the carriage is lawfully detained at any toll gate or station unless it be proved that such loss or damage was occasioned by the wilful neglect or malicious act of the toll collector or person deputed to collect toll.

No compensation for loss or injury except on proof of neglect or wilful act.

12. The tolls levied under this Act shall be deemed to be public revenue.

Application of proceeds of tolls.

13. (1) The State Government may, by notification in the Official Gazette, make rules consistent with this Act, for securing the levy and collection of toll and generally for carrying out the purposes of this Act.

Power to make rules

(2) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly of Himachal Pradesh while it is in session for a total period of not less than 14 days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session in which it is so laid or the sessions aforesaid, the Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

## SCHEDULE I

(See section 2)

Rates of road toll leviable on different toll gates/stations to be charged on up and down traffic or trip each way

	Amount
	Rs.
1. Motor cycle/scooter with or without side-car	2.00
2. Motor car or jeep or station wagon	5.00
3. Motor vehicle/jeep, with trailer	7.00
4. Lorry/bus with seating capacity upto 35 passengers	10.00
5. Lorry/bus with seating capacity above 35 passengers	15.00
6. All trucks	15.00

**SCHEDULE II**  
(See section 3)

**TOLL GATES**

1. Parwanoo, District Simla.
2. Katori Bangla, District Chamba.
3. Mehatpur, District Kangra.
4. Gagret, District Kangra.
5. Chakki, District Kangra.
6. Dosarka (on Kala Amb-Nahan Road), District Sirmur.
7. Laldhang, District Sirmur.
8. Langhat, District Sirmur.
9. Garamora, District Bilaspur.
10. Barotiwala, District Mahasu.

**TOLL STATIONS**

1. Simla.
2. Mandi.
3. Kulu.
4. Manali.
5. Bilaspur.
6. Dalhousie.
7. Chamba.
8. Kangra.
10. Nahan.
11. Dhamsala.

## STATEMENT OF OBJECTS AND REASONS

Himachal Pradesh needs more money for the execution of its various development programmes. It is, therefore, necessary that all possible sources of revenue be tapped to augment the finances. This Bill is designed to provide for levy and collection of tolls on public roads in Himachal Pradesh.

SIMLA:  
The 3rd April, 1969.

SUKH RAM,  
*Development Minister.*

## FINANCIAL MEMORANDUM

The Bill is likely to yield an additional income to the tune of Rs. 50 lakhs. An expenditure of Rs. 4.66 lakhs will have to be incurred on the staff posted for the collection of the toll tax.

## MEMORANDUM ON DELEGATED LEGISLATION

Clause 13 of the Bill empowers the State Government to make rules consistent with the provisions of the Act for securing the levy and collection of tolls and generally for carrying out the purposes of the Act. Further clause 3 empowers the State Government to establish toll gates and toll stations at places specified in Schedule II. The proposed delegation is normal in character.

## RECOMMENDATIONS OF THE ADMINISTRATOR UNDER SECTION 23 OF THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

(Excise and Taxation Department File No. 21-1/69-E&T)

The Administrator having been informed of the subject-matter of the Himachal Pradesh Tolls Bill, 1969 recommends under section 23 of the Government of Union Territories Act, 1963, the introduction of the Bill in the Legislative Assembly.

# THE HIMACHAL PRADESH TAX ON INCOME FROM AGRICULTURE PRODUCE BILL, 1969

(As INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

## BILL

*to provide for the imposition of tax on income from agriculture produce.*

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Twentieth Year of the Republic of India as follows:—

### CHAPTER I

#### PRELIMINARY

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Himachal Pradesh Tax on Income from Agriculture Produce Act, 1969.

(2) It extends to the whole of Himachal Pradesh.

(3) It shall come into force on such date as may be notified in the Official Gazette.

Definitions.

2. In this Act, unless the context requires otherwise,—

(1) "Agriculture produce" means fruits and vegetables and such other produce grown from soil by the process of agriculture or horticulture as specified in the Schedule, which may be amended by notification by addition or omission of such produce as may be considered necessary;

(2) "Assessing authority" means an authority appointed by the State Government to perform duties assigned to him under the provisions of this Act;

(3) "Producer" means a person who produces agriculture produce and includes

any individual, or association of individuals, transporting, owning or holding by purchase or otherwise, agriculture produce for himself or for any other, or partly for his own benefit and partly for another, either as owner, agent, trustee, receiver, transporter, common manager or in any capacity recognised by law, and includes an undivided Hindu family, firm or company;

(4) "Prescribed" means prescribed by rules made under this Act; and

(5) "State Government" means the Administrator of Himachal Pradesh.

### CHAPTER II

#### RATE OF TAX AND ASSESSMENT

Payment of  
Tax.

3. There shall be paid a tax on income derived from agriculture produce at a rate which shall be notified from time to time in the Official

Gazette. The assessment of taxable income for the levy of such tax shall be made in accordance with the provisions contained in section 5.

4. The market rate for any agriculture produce shall be fixed in the prescribed manner and shall be notified in the Official Gazette. The market rate shall be the three years' average price of lowest variety of that agriculture produce.

Market rate.

5. The taxable income for any agriculture produce shall be presumed for assessment, after making a deduction for legitimate expenses, of not less than 60 per cent, as may be prescribed, from the gross market price calculated at the market rate fixed under section 4. The tax shall be levied at a rate not more than 10 per cent of such taxable income as may be notified in the Official Gazette.

Assessment and rate of tax.

### CHAPTER III

#### MODE OF PAYMENT

6. The tax shall be paid at one stage only and for each box or bag of agriculture produce, as the case may be.

Manner of charging tax.

7. The producer before he sends the agriculture produce for sale, shall pay the tax at such places which may be notified from time to time in the Official Gazette and he shall obtain a receipt in prescribed manner.

Place of payment.

### CHAPTER IV

#### MISCELLANEOUS

8. Any producer may within three months of the payment of tax, satisfy the assessing authority that he has not derived any taxable income, or has derived taxable income not to the extent he has paid the tax. The assessing authority may for reasons considered by him satisfactory grant him the refund in a prescribed manner of the whole or such excess payment.

Refund for excess payment.

9. The assessing authority shall have power to charge a penalty in a prescribed manner for non-payment of tax in whole or part but such penalty shall not exceed the taxable income of such agriculture produce.

Penalty.

10. Any person found carrying agriculture produce for which tax has not been paid, shall be punished with imprisonment which may extend to six months or with fine not exceeding rupees five hundred or both.

Punishment.

11. The assessing authority or any person authorised by such authority may detain, in a prescribed manner, any agriculture produce for which no satisfactory proof exists as regards payment of tax. Such agriculture produce shall be released only after the tax has been paid. A portion of such agriculture produce may be sold to satisfy the amount of tax payable by the producer.

Detention for non-payment of tax.

Arrears of  
land reve-  
nue.

12. All taxes and penalties payable under this Act shall be recoverable as arrears of land revenue.

Bar of suits  
in Civil  
Courts.

13. No suit shall be brought in any Civil Court to set aside any tax charged under this Act, and no prosecution, suit or other proceeding shall lie against any officer or the Government for anything in good faith done or intended to be done under this Act.

Power to  
make rules.

14. (1) The State Government may make rules for purposes of carrying into effect the provisions of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for—

- (a) the fixation of the market rate for any agriculture produce under section 4;
- (b) the deduction of legitimate expenses and tax percentage under section 5;
- (c) the form of receipt to be obtained under section 7;
- (d) the refund of tax under section 8;
- (e) the charge of penalty for non-payment of tax under section 9;
- (f) the detention of agriculture produce, its release and sale for payment of tax under section 11; and
- (g) any other matter which may be prescribed.

## THE SCHEDULE

1. Apple.
2. Stone fruits.
3. Potato.
4. Ginger.
5. Tomato.

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## STATEMENT OF OBJECTS AND REASONS

Enactment of this proposed Bill has been necessitated to augment the resources of this Pradesh for speedy execution of various agricultural development programmes. The tax proposed to be levied on the sale of agriculture produce will increase revenue from lands.

SIMLA:  
The 3rd April, 1969.

SUKH RAM,  
*Development Minister.*

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## FINANCIAL MEMORANDUM

Extra expenditure to the extent of Rs. 1 lakh is involved in implementing various provisions of this Bill as the existing machinery of the Government will have to be augmented for assessing and realising the proposed tax on the sale of Agriculture produce. Ultimate income of about Rs. 40 lakhs is expected from the proposed tax.

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## MEMORANDUM ON DELEGATED LEGISLATION

Rules will be framed under Section 14 to carry out the provisions of the proposed Bill.

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## RECOMMENDATIONS OF THE ADMINISTRATOR UNDER SECTION 23 OF THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

[Department of Agriculture File No. 6-1/69-Agr-(sec)].

The Administrator having been informed of the subject-matter of the Himachal Pradesh Tax on Income from Agriculture Produce Bill, 1969, recommends under section 23 of the Government of Union Territories Act, 1963, the introduction of the Bill in the Legislative Assembly.



**THE HIMACHAL PRADESH PASSENGERS AND GOODS  
TAXATION (AMENDMENT) BILL, 1969**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

**BILL**

*to amend the Himachal Pradesh Passengers and Goods Taxation Act  
(Himachal Pradesh Act No. 15 of 1955).*

BE it enacted by the Legislative Assembly of the Union territory of Himachal Pradesh in the Twentieth Year of the Republic of India as follows:—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Act, 1969.  
(2) This shall come into force at once.

Substitution  
of section  
3(1).

2. For section 3(1) of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (hereinafter referred to as the principal Act), the following shall be substituted, namely:—

“3. *Levi of Tax.*—(1) There shall be levied, charged and paid to the State Government a tax on all fares and freights in respect of all passengers carried and goods transported by motor vehicles at such rates not exceeding one-third of the value of the fare or freight, as the case may be, and as the Government may, by notification, direct, subject to a minimum of two paise in any one case, the amount of tax being calculated to the nearest paise.”

Amend-  
ment of  
sub-section  
(2) of sec-  
tion 14-A.

3. In sub-section (2) of section 14-A of the principal Act, after the words “Excise and Taxation Officer” the words “or Assistant Excise and Taxation Officer” shall be inserted.

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STATEMENT OF OBJECTS AND REASONS

Himachal Pradesh is a deficit territory and needs more money for the execution of its various development programmes. It is, therefore, necessary that all possible sources of revenues be tapped to augment the finances. This Bill is designed to provide for the enhancement of rate of tax on fares and freights in respect of passengers carried and goods transported by motor vehicles. The increase is from a rate not exceeding one-tenth of the value of the fare or freight as the case may be, to a rate not exceeding one-third.

SUKH RAM,  
*Development Minister.*

SIMLA:  
The 3rd April, 1969.

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FINANCIAL MEMORANDUM

With this amendment Bill, an annual income of Rs. 35 lakhs is likely to accrue to the Government No extra expenditure, however, is involved.

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MEMORANDUM ON DELEGATED LEGISLATION

Nil

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RECOMMENDATIONS OF THE ADMINISTRATOR UNDER  
SECTION 23 OF THE GOVERNMENT OF UNION  
TERRITORIES ACT, 1963

(Excise and Taxation Department File No. 14-63/68-E&T)

The Administrator having been informed of the subject-matter of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Bill, 1969, recommends under section 23 of the Union Territories Act, 1963, the introduction of the Bill in the Legislative Assembly.

